



PO Box 1749
Halifax, Nova Scotia
B3J 3A5 Canada

Item No. 8

Halifax Regional Council
September 16, 2008

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:

A handwritten signature in cursive script that reads "Russell Walker". The signature is written in black ink and is positioned above a horizontal line.

Russell Walker, Chair, HRM Grants Committee

DATE: September 8, 2008

SUBJECT: By-law T-200 Tax Exemption for Non-profit Organizations: Deferred
and New Applications 2008-2009

INFORMATION REPORT

ORIGIN

Grants Committee Meeting of September 8, 2008.

BACKGROUND

See report dated August 22, 2008; Attachment 1 to this report.

BUDGET IMPLICATIONS

See report dated August 22, 2008; Attachment 1 to this report.

FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN

See report dated August 22, 2008; Attachment 1 to this report.

ALTERNATIVES

See report dated August 22, 2008; Attachment 1 to this report.

ATTACHMENTS

Attachment 1: Staff Report dated August 22, 2008, By-Law T-704: Residential Property Tax Deferral Program - Indexed Income Eligibility

Additional copies of this report, and information on its status, can be obtained by contacting the Office of the Municipal Clerk at 490-4210 or Fax 490-4208.

Report Prepared By: Barbara Coleman, Legislative Assistant.

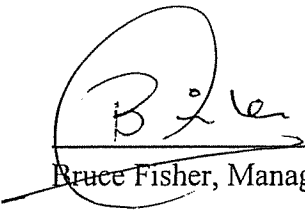


PO Box 1749
Halifax, Nova Scotia
B3J 3A5 Canada

HRM Grants Committee
September 8, 2008

TO: Chair and Members of HRM Grants Committee

SUBMITTED BY:


Bruce Fisher, Manager Tax & Fiscal Policy

DATE: August 22, 2008

SUBJECT: **By-law T-200 Tax Exemption for Non-Profit Organizations: Deferred
and New Applications 2008-2009**

INFORMATION REPORT

ORIGIN

This report originates with staff of HRM Finance. The report provides an update to the HRM Grants Committee regarding the status of applications deferred from prior years and new applications for fiscal year 2008-2009.

BACKGROUND

The Municipal Government Act (1998), Section 71, permits municipalities, at their discretion, to provide partial or full tax exemption to non-profit organizations and charities who "...provide a service that might otherwise be a responsibility of Council". HRM has implemented such a program under By-law T-200.

The cost of renewals and adjustments in 2008-2009 under By-law T-223 (July 7, 2008) resulted in a program budget over-expenditure of \$25,908.89. This means 45 applicants will be deferred to 2009-2010 pending budget increase and/or program re-design. **Note: deferral does not imply eligibility. Some applicants may be ineligible for exemption.**

Summary of Applicants Deferred (Attachment 1)					
Attachment 4	Year of Application	Number of Applicants	Number of Properties	2008-2009 Estimated Property Taxes	Estimated Value of Award*
Section 1.1	2006-2007	22	245	\$574,575	\$143,660
Section 1.2	2007-2008	3	4	\$13,753	\$27,870
Section 1.3	2008-2009	20	22	\$271,153	\$133,760
Total		45	271	\$859,481	\$305,290
All figures rounded. Excludes appeals from those declined or by level of exemption. Estimated costs based on 2008-09 assessment and tax rates. * Staff recommendations only; does not presume any award or level of award approved by Regional Council or future budget capacity.					

DISCUSSION

It should also be noted that for the 2009-2010 budget request that some accounts will increase in value, and thereby the cost to the program: for example, the Beaverbank Lions Club and the Canadian Cancer Society properties should be assessed as Commercial and any re-development of Bloomfield will increase the assessment value.

Area Rates: New area rates were approved in June, 2008, and have not been included in the cost of renewals (By-law T-223). These rates are added to the final tax bill issued in August and payable in September. Presently, area rates are included under By-law T-200 whereas local improvement charges, fines and fees are excluded. The timing of area rate approvals creates a challenge in trying to comply with legislation that stipulates that any exemption be shown on the customer's final tax bill. A year-end adjustment may be required to fully capture the cost of renewals. Additional costs are expected to be minor.

Program Re-Design: HRM have asked the Nova Scotia Legislature to amend the Municipal Government Act (1998) to allow the municipality, at its' sole discretion, to establish tax rates for non-profit organizations ie. for Commercial, Residential, and Resource assessment categories.

Interim Approach to Deferred and New Applications: Given budget constraints all new applications have been deferred pending budget capacity. All applicants will be notified in writing and their application carried forward to 2009-2010 program.

BUDGET IMPLICATIONS

None. Due to a lack of budget capacity there are no recommended additions to the program or changes in level of exemption in fiscal year 2008-09.

The *Tax Exemption for Non-Profit Organizations Program* budget for 2008-2009 is \$2,182,700 of which 2,208,608.89 has been committed to renewals as per By-law T-223 resulting in an over-expenditure of \$25,908.89. There will be some additional costs from the finalization of area rates.

FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN

This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Capital and Operating reserves, as well as any relevant legislation.

ALTERNATIVES

None. This is an Information Report only.

ATTACHMENTS

1. Applications Deferred to 2009-2010.

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.html> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by: Peta-Jane Temple, Team Lead, Tax, Grants & Special Projects 490-5469

Attachment 1

APPLICATIONS DEFERRED

Due to a lack of budget capacity staff recommend that the 52 organizations (262 properties) listed be deferred to the 2009-2010 program. The list is presented in chronological order with those applications deferred from prior years first, starting with applications received in 2006-2007.

Using 2008-2009 assessment values, the combined total value of assessment for the 262 properties is \$826,467.54. An estimate of the cost of an award is provided for each applicant so as to gauge the program's budget short-fall. If awarded exemptions at the levels indicated in staff's recommendations the combined total cost of potential awards would be up to \$308,131.46. However, **the Grants Committee's input will be sought in determining the eligibility of some applicants, notably tenancy.**

1.1. New Applications Deferred from 2006-2007

The following 22 organizations, with a combined total of 245 properties, applied to the program in 2006-2007. Due to a lack of budget capacity the applicants have been deferred for two (2) consecutive years. Any award would not be retroactive. In 2008-09, all 245 properties are assessed at the Residential tax rate for a combined total of \$574,575. If awarded a partial exemption at 25% exempt at the Residential tax rate the combined total cost would be \$143,660.

1. ABC Housing Co-Operative Limited, Dartmouth/Cole Harbour - New Applicant 2006-2007

The ABC Housing Co-Operative was established in 1983 and merged with the Harbourview Continuing Housing Co-Operative in 2001. The cooperative now owns a combined portfolio of 8 properties (52 units) in Dartmouth (7) and Cole Harbour (1). The properties are assessed at the Residential tax rate (\$14,879) and application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for eight (8) properties at 25% exempt at the Residential rate (Schedule 30) would be \$3,720.*

Note: Excludes 681/2 Everette Street, Dartmouth. This application was declined under By-law T-221 (November, 2007) because title is held by a business, the Irving Oil Company.

2. Armdale & District Housing Co-Operative Limited, Halifax/Dartmouth - New Applicant 2006-2007

Armdale & District Co-Operative incorporated in 1979. The cooperative owns 10 properties located in Halifax (8), Harrietsfield (1) and Dartmouth (1) assessed at the Residential tax rate (\$13,829). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for ten (10) properties at 25% exempt at the Residential rate (Schedule 30) would be \$3,460.*

3. Atlantic Housing Co-Operative Limited, Cole Harbour/Eastern Passage - New Applicant 2006-2007

Formed in 1977, the Atlantic Housing Co-Operative owns 14 properties located in Cole Harbour (9),

By-law T-200:

Deferred and New Applications 2008-2009

Committee Report

-5-

September 8, 2008

Eastern Passage (1), Sackville (1), Dartmouth (3). The properties are assessed at the Residential tax rate (\$21,155) and application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for fourteen (14) properties at 25% exempt at the Residential rate (Schedule 30) would be \$5,290.*

4. Central Dartmouth Housing Co-Operative Limited, Dartmouth - New Applicant 2006-2007

Incorporated in 1977, the Central Dartmouth Housing Co-Operative owns 13 properties assessed at the Residential tax rate (\$22,237). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for thirteen (13) properties at 25% exempt at the Residential rate (Schedule 30) would be \$5,560.*

5. Cliffside Housing Co-Operative Limited, Halifax - New Applicant 2006-2007

Cliffside Housing Co-Operative incorporated in 1977 and owns 12 properties (24 units) of housing assessed at the Residential tax rate (\$33,154). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for twelve (12) properties at 25% exempt at the Residential rate (Schedule 30) would be \$8,290.*

6. Cranberry Lake Housing Co-Operative Limited, 1-47 Cedarwood Drive/1-15 Pioneer Court, Dartmouth - New Applicant 2006-2007

Cranberry Lake Housing Co-Operative incorporated in 1982 and owns a 60-unit apartment building in Dartmouth. Because the complex is located on a corner lot with two entrances there are two civic addresses but only one property tax account. The property is assessed at the Residential rate (\$39,552) and application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for one property at 25% exempt at the Residential rate (Schedule 30) would be \$9,890.*

7. Dunbrack Housing Co-Operative Limited, Halifax - New Applicant 2006-2007

Incorporated in 1977, the Dunbrack Housing Co-Operative owns 11 properties (30 units) assessed at the Residential rate (\$22,280) and application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for eleven (11) property at 25% exempt at the Residential rate (Schedule 30) would be \$5,570..*

8. Flip Flop Housing Co-Operative, Cole Harbour - New Applicant 2006-2007

Flip Flop Housing Co-Operative (1988) owns 12 properties assessed at the Residential rate (\$18,715). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for twelve (12) property at 25% exempt at the Residential rate (Schedule 30) would be \$4,680.*

9. Highfield Park Housing Co-Operative Limited, 35A-45J Joseph Young Drive, Dartmouth - New Applicant 2006-2007

Highfield Park Housing Co-Operative (1977) owns a 60-unit apartment complex with townhouses (34) and apartments (26) assessed at the Residential rate (\$34,945). Application has been made for partial tax

By-law T-200:

Deferred and New Applications 2008-2009

Committee Report

-6-

September 8, 2008

exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for one property at 25% exempt at the Residential rate (Schedule 30) would be \$8,740.*

10. James MacDonald Housing Co-Operative Limited, 2467-2475 Brunswick Street, Halifax - New Applicant 2006-2007

James MacDonald Housing Co-Operative (1977) owns a 30-unit townhouse complex in Halifax assessed at the Residential rate (\$17,512). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for one property at 25% exempt at the Residential rate (Schedule 30) would be \$4,380.*

11. Kabuki Housing Co-Operative Limited, 2473-2475-2467-2479 Agricola Street, Halifax - New Applicant 2006-2007

Kabuki Housing Co-Operative (1982) owns 4 multi-unit apartment buildings (located on one lot) assessed at the Residential rate (\$5,297). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for four (4) properties at 25% exempt at the Residential rate (Schedule 30) would be \$1,320.*

Note: excludes Lot-3, 5689 Roberts Street, Halifax. This application was declined under By-law T-221 (November, 2007) because the property is not a residence and as such does not provide 'housing' per se.

12. McIntosh Run Housing Co-Operative Limited, Halifax - New Applicant 2006-2007

McIntosh Run Co-Operative (1983) owns 27 properties (54 units) in Halifax assessed at the Residential rate (\$60,812). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for twenty-seven (27) properties at 25% exempt at the Residential rate (Schedule 30) would be \$15,200.*

13. New Armdale Westside Housing Co-Operative Limited, Halifax - New Applicant 2006-2007

As of June, 2007, the properties formerly owned by Harbour West Housing Co-Operative (1979) are now owned by New Armdale Westside Housing Co-Operative. The cooperative owns 3 properties (14 units) assessed at the Residential rate (\$4,044). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for three (3) properties at 25% exempt at the Residential rate (Schedule 30) would be \$1,010.*

14. Nunondin Housing Co-Operative Limited, Halifax - New Applicant 2006-2007

Incorporated in 1983, the Nunondin Housing Co-Operative owns 8 properties (12 units) assessed at the Residential tax rate (\$11,632). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for eight (8) properties at 25% exempt at the Residential rate (Schedule 30) would be \$2,910.*

15. Rogers Drive Housing Co-Operative Limited, Lower Sackville - New Applicant 2006-2007

The Rogers Drive Housing Co-Operative formed in 1981 and owns 11 properties (22 units) assessed at

By-law T-200:

Deferred and New Applications 2008-2009

Committee Report

-7-

September 8, 2008

the Residential rate (\$26,689). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for eleven (11) properties at 25% exempt at the Residential rate (Schedule 30) would be \$6,670.*

16. Rooftops Housing Co-Operative Limited, Dartmouth - New Applicant 2006-2007

Incorporated in 1982, Rooftops Housing Co-Operative owns 13 properties in Dartmouth assessed at the Residential rate (\$16,066). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for thirteen (13) properties at 25% exempt at the Residential rate (Schedule 30) would be \$4,020.*

17. Saduke Housing Co-Operative Limited, Sackville - New Applicant 2006-2007

The Saduke Housing Co-Operative incorporated in 1984 and owns 10 properties (20 units) assessed at the Residential rate (\$28,448). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for ten (10) properties at 25% exempt at the Residential rate (Schedule 30) would be \$7,110.*

18. Seaview Housing Co-Operative Limited, 2390-2422 Barrington Street, Halifax - New Applicant 2006-2007

Incorporated in 1984, Seaview Housing Co-Operative owns a 24-unit complex comprising 21 townhouses and 4 apartments. The property is assessed at the Residential rate (\$14,363). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for one property at 25% exempt at the Residential rate (Schedule 30) would be \$3,590.*

19. Spryview Housing Co-Operative Limited, Halifax - New Applicant 2006-2007

Spryview Housing Co-Operative formed in 1981 and owns 9 properties assessed at the Residential tax rate (\$12,642). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for nine (9) properties at 25% exempt at the Residential rate (Schedule 30) would be \$3,160.*

20. Tri-Sack Housing Co-Operative Limited, Sackville/Halifax - New Applicant 2006-2007

In 2005, Fairmount Housing Co-Operative Limited (1981) and Spry-Sack Housing Co-Operative Limited (1982) merged and now operate under the name Tri-Sack Housing Co-Operative. The cooperative owns 19 properties in Sackville (17) and Halifax (2) assessed at the Residential rate (\$31,706). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for nineteen (19) properties at 25% exempt at the Residential rate (Schedule 30) would be \$7,930.*

21. True North Housing Co-Operative Limited, 21 True North Crescent, Dartmouth - New Applicant 2006-2007

Incorporated in 1982, the True North Housing Co-Operative owns a 12-unit apartment building assessed at the Residential rate (\$12,708). Application has been made for partial tax exemption. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for one property at 25% exempt at the*

Residential rate (Schedule 30) would be \$3,180.

22. Westmoor 57 Housing Co-Operative, Halifax - New Applicant 2006-2007

The Westmoor 57 Housing Co-Operative owns 56 single family dwellings assessed at the Residential rate (\$111,910). Application has been made for partial tax exemption. Application deferred from 2006-2007 due to participation in the provincial CAP program. *Staff recommend deferral to 2009-2010. The estimated combined annual cost for fifty-six (56) at 25% exempt at the Residential rate (Schedule 30) would be \$27,980. However, title must be in the name of the cooperative, not a tenant.*

1.2. New Applicants Deferred from 2007-2008

The following 3 organizations, with a combined total of 4 properties, applied to the program in 2007-2008. Due to a lack of budget capacity the applicants have been deferred for one (1) year. Any award would not be retroactive. In 2008-09, 3 properties are assessed at the Residential tax rate for a combined total of \$13,753. The Commercial assessment applies to the tenancy of the Lakeshore Curling Club in the Sackville Sports Stadium which, as of April 1, 2008, has not been assessed. For budget purposes an estimate of \$22,000 has been used based on a conversion from the Commercial to Residential tax rate.

If awarded exemption at the levels indicated in staff's recommendation the combined total cost would be \$28,670.

SOCIAL SUPPORTS

23. Halifax Haven Guest Home Society, 5897 Inglis Street, Halifax - New Applicant 2007-2008

The Church of God in Christ, Mennonite Canada, is a federally registered Canadian charity that owns two properties located in Halifax and operated by Halifax Haven Guest Home Society a registered non-profit society (as of November, 2006). The society is funded by the Church of God in Christ through a charity established to fund specific programs and services of the church called the Central Charities Board. The property located at 5897 Inglis Street, Halifax, serves as a guest home for patients and family members attending local hospitals. The service is non-denominational and free though users might make an optional donation. The property is assessed at the Residential tax rate (\$6,485). *Staff recommend deferral to 2009-2010. The estimated annual cost of a partial tax exemption at 50% of the Residential rate (Schedule 28) would be \$3,240. This level of exemption is based on a comparable service provided by the Canadian Cancer Society Lodge, Halifax.*

Note: excludes 132 Walter Havill Drive, Halifax. This application was declined under By-law T-221 (November, 2007) based on use.

SUPPORTIVE HOUSING

24. Saint Leonard's Society of Nova Scotia, 3170 Romans Avenue, Halifax - New Applicant 2007-2008

The Saint Leonards Society is federally registered Canadian charity and non-profit society that provides transitional housing and support services to men and women in conflict with the law and their re-

integration into the community. The Romans Avenue residence can accommodate up to 8 female parolees and is recognized as a community-based residential facility by Corrections Services of Canada. The property is assessed at the Residential rate (\$3,231). Application has been made for partial exemption. *Staff recommend defer to 2009-2010. The estimated annual cost of partial exemption at 75% of the Residential rate (Schedule 27) would be \$2,420.*

HERITAGE

25. Saint Leonard's Society of Nova Scotia, 2549 Brunswick Street, Halifax - 2007-2008 Change in Exemption Level

The Saint Leonard's Society of Nova Scotia is a federally registered Canadian charity and a non-profit society that provides transitional accommodation for persons in conflict with the law. The property located at 2549 Brunswick Street is known as Sir Sandford Fleming House and was registered in 1984 as a municipal heritage property. The property is assessed at the Residential rate (\$4,037) and is currently on By-law T-200 at 75% exempt at the Residential rate. Application has been made - for an increase in level of tax exemption to 100% on the basis of registered heritage status. *Staff recommend defer to the 2009-2010 program. The estimated annual cost of an increase in level of exemption from 75% exempt at the Residential rate (Schedule 26) to full exemption (Schedule 26) would cost an additional \$1,010.*

RECREATION

26. Lakeshore Curling Club, 409 Glendale Avenue, Lower Sackville - New Applicant 2007-2008

The Lakeshore Curling Club is a registered non-profit society that provides recreational and competitive curling. The club leases ~18,545 sq.ft in the Sackville Curling Club. Partial exemption has been requested. *Staff recommend deferral to 2009-2010. As of April 1, 2008, there is no property tax assessment account for the proportional occupancy. The estimated annual cost of a Conversion from the Commercial to the Residential tax rate (Schedule 29) would be \$22,000. This level of exemption is the same as that awarded the Halifax Curling Club, Mayflower Curling Club, and Dartmouth Curling Club all of whom own their own premises.*

1.3 New Applications Deferred for 2008-2009

The following 20 organizations, for a combined total of 13 properties¹, applied to the program in 2008-09 program. In 2008-09, four (4) properties are assessed at the Residential tax rate and one (1) at the Residential/Resource rate. Eight (8) accounts assessed at the Commercial tax rate includes two community centres owned by HRM with nine (9) tenant leases. If awarded exemptions at the levels indicated in staff's recommendations the combined total cost would be ~\$133,760 .

¹ Tenants located at the Bloomfield Centre, Halifax, and the St. Andrews Centre, Halifax, are counted as one property respectively for a total of 2 properties.

SUPPORTIVE HOUSING

27. Elizabeth Fry Society Mainland Nova Scotia, 1 Tulip Street, Dartmouth - New Applicant 2008-2009

The E.Fry society is a registered non-profit society and a federally registered Canadian charity that serves women in conflict with the law. Services include advocacy, counselling, educational workshops, and outreach such as visits to local corrections facilities. The property located on Tulip Street, Dartmouth, "Holly House" accommodates eight (8) homeless women and one live-in supervisor. The property is assessed at the Residential tax rate (\$3,785). Full tax exemption has been requested. *Staff recommend deferral to 2009-2010. As of April 1, 2008. The estimated cost of a partial exemption at 75% of the Residential tax rate (Schedule 27) would be \$2,840.*

HEALTH

28. Canadian Red Cross Society, 133 Troop Avenue, Dartmouth - New Applicant 2008-2009

The Canadian Red Cross Society is a federally registered Canadian charity that provides international aid, domestic disaster assistance, and various health and safety programs. The property is primarily an administrative centre with a commercial tenant occupying ~30% of the building. The property is taxed at the Commercial rate (\$77,048). *Staff request a Grants Committee ruling on eligibility, property title is registered to the national governing body located in Ottawa.*

The 30% leased to a commercial tenant is ineligible for tax exemption as per Section 57 (2) of the Municipal Government Act (1998). Therefore, any partial tax exemption shall apply only to 70% of the tax bill.

Staff recommend defer to 2009-2010. A Conversion from the Commercial to Residential tax rate (Schedule 29) on the 70% owned and occupied by the non-profit organization is estimated to cost \$34,980.

The Red Cross would pay \$18,950.21 (the Residential tax rate on 70% of occupancy) plus the full commercial tax on the balance of 30% of \$23,114.45 for a combined total of \$42,064.66.

AFFORDABLE HOUSING

29. Longhouse Housing Co-operative, Halifax - New Applicant 2008-2009

Established in 1986, the Longhouse Housing Co-Operative is a non-profit housing cooperative that owns and operates 11 properties (20 units) located in Halifax of which 10 units are rent subsidized. The properties are assessed at the Residential tax rate (\$33,030). Application has been made for partial tax exemption. *Staff recommend defer to the 2009-2010 program. The estimated combined annual cost for the property at 25% exempt at the Residential rate (Schedule 30) would be \$8,260.*

30. Crossroads Housing Co-Operative, 1 Unity Court, Sackville - New Applicant 2008-2009

The Crossroads Housing Co-Operative is a non-profit housing cooperative located in the Millwood sub-

division of Sackville. The complex has 50 apartments and townhouses of which 40% are rent subsidized. The property is assessed at the Residential tax rate (\$40,500). Application has been made for partial tax exemption. *Staff recommend defer to the 2009-2010 program. The estimated combined annual cost for the property at 25% exempt at the Residential rate (Schedule 30) would be \$10,130.*

SERVICE CLUB

31. Beaver Bank Kinsac Lions Club, 40 Sandy Lake Road, Beaver Bank - New Applicant 2008-2009

The Beaver Bank Kinsac Lions Club is a registered Canadian charity that raises funds for various community initiatives. In August, 2007, the club acquired the property located on Sandy Lake Road from a private owner. Presently, the property is assessed at \$16,700 and taxed at the Residential and Resource rates (\$520). The applicant has requested full exemption. *Staff recommend deferral to 2009-2010. The estimated annual cost for Conversion from the Commercial to Residential tax rate (Schedule 29) would be \$340.*

Note: the assessment category is incorrect and should be changed to Commercial in 2009-2010 based on a change in use. Consequently, the tax bill will be higher than the current \$182.36. Typically, a service club would receive a conversion from the Commercial to Residential tax rate (Schedule 29).

RECREATION

32. Canoe-Kayak Canada: Atlantic Division, Lot OH, Crichton Avenue, Dartmouth² - Late /Appeal Upheld - New Applicant 2008-09

Canoe Kayak Canada: Atlantic Division is registered non-profit society that serves various paddling organizations in Nova Scotia and New Brunswick, the majority of which are in HRM. Revenues are from dues paid by member clubs, grants and donations. The association has requested a long-term lease for an 8,500 sq.ft parcel of land abutting Lake Banook, Dartmouth. The land will be assessed at the Commercial tax rate (~\$18,700). *Staff recommend defer to 2009-2010 program. As of April 1, 2008, there is no property tax assessment for the land lease. The estimated annual cost of a Conversion from the Commercial to Residential tax rate (Schedule 29) would be \$12,150.*

33. Northern Lights Senior Citizens Club, Room 104, 2786 Agricola Street, Halifax³ - New Applicant 2008-09

The Northern Lights Senior Citizens Club is a registered non-profit society that provides social and recreational programming for seniors. Revenues are self-generated through fundraising and membership dues. The group has a service agreement with HRM Community Recreation. The club lease 700 sq.ft

² There is no assessment of the property. The calculation used in this report is based on a capital investment of \$500,000 and an urban Commercial tax rate of \$3.66 per \$100 of assessment; the Commercial tax rate per sq.ft = \$2.20.

³ The assessed value of the Bloomfield site in 2008-09 is \$6,309,400. The calculations used in this report are based on an estimate of 80,000 sq.ft of usable space. Using the urban Commercial tax rate of 3.68 per \$100 of assessment the Commercial tax rate per sq.ft = \$2.90 and the estimated Residential tax rate would be \$1.01 per sq.ft.

By-law T-200:

Deferred and New Applications 2008-2009

Committee Report

-12-

September 8, 2008

(~\$2,030) in the Bloomfield Centre and will be assessed at the Commercial rate. *Staff recommend defer to 2009-2010 program. As of April 1, 2008, there is no property tax assessment for the proportional occupancy. The estimated annual cost of partial exemption at 75% exempt at the Residential rate (Schedule 27) would be \$1,800.*

Note: this level of exemption is based on a comparable service provided by Spencer House Seniors Centre, Morris Street, Halifax, who also rent in an HRM-owned property, and the Golden Age Seniors Social Centre, Spryfield who own their own property.

34. Halifax City Soccer Club, Rooms 211/108/144,6955 Bayers Road, Halifax⁴ - New Applicant 2008-09

The Halifax City Soccer Club is a registered non-profit society that provides recreational and competitive soccer for children and adults. Revenues are self-generated through registration fees. The club leases 708 sq.ft (\$2,039) at the St. Andrew's Centre, Halifax, and will be assessed at the Commercial rate. *Staff recommend defer to 2009-2010. As of April 1, 2008, there is no property tax assessment for the proportional occupancy. The estimated annual cost of a Conversion from Commercial to Residential tax rate (Schedule 29) is estimated to be \$1,320.*

Note: this is an administrative office and not a sports facility.

EMERGENCY ASSISTANCE

35. Halifax Amateur Radio Club, Room 214, 6955 Bayers Road, Halifax - New Applicant 2008-09

The Halifax Amateur Radio Club is a registered non-profit society that promotes public and amateur radio. The club also supports local community programs, special events, and HRM's emergency response capacity. The group has a Memorandum of Understanding with HRM Fire & Emergency Services for communications support in the event of an emergency. The club leases 1,040 sq.ft at the St. Andrew's Centre, Halifax, and will be assessed at the Commercial rate (~\$2,995). Staff recommend defer to 2008-2009. *Staff recommend defer to 2009-2010. As of April 1, 2008, there is no property tax assessment for proportional occupancy. The estimated annual cost of full tax exemption (Schedule 26) would be \$3,000.*

CULTURAL

36. Halifax Immigrant English as a Second Language Association/Metropolitan Immigrant Settlement Association, Rooms 208/222, 6955 Bayers Road, Halifax - New Applicant 2008-09

The Halifax Immigrant English as a Second Language Association (also known as the Halifax Immigrant Learning Centre) and MISA are both federally registered Canadian charities that provide a diverse array of social, educational and employment-related support services to immigrants. The centre leases 1,290.5

⁴ The assessed value of St. Andrews in 2008-2009 is \$1,570,300. The calculations used in this report are based on an estimate of 20,000 sq.ft of usable space. Using the urban Commercial tax rate of \$3.68 per \$100 the Commercial tax rate per sq.ft = \$2.88 and the estimated Residential tax rate would be \$1.01 per sq.ft.

By-law T-200:

Deferred and New Applications 2008-2009

Committee Report

-13-

September 8, 2008

sq.ft at the St. Andrews Centre and will be assessed at the Commercial tax rate (~\$3,715). *Staff recommend defer to 2009-2010. As of April 1, 2008, there is no property tax assessment for proportional occupancy. The estimated annual cost of a Conversion from the Commercial to the Residential tax rate (Schedule 29) would be \$2,410.*

37. Multicultural Council of Halifax Dartmouth, Room 225, 6955 Bayers Road, Halifax - New Applicant 2008-2009

The Multicultural Council of Halifax Dartmouth is a registered non-profit society that serves as an umbrella organization for a diverse number of ethnocultural groups. The society's revenues are self-generated through membership dues and fundraising. The council lease 170 sq.ft in the the St. Andrews Centre that will be assessed at the Commercial tax rate (~\$490). *Staff recommend defer to 2009-2010. As of April 1, 2008, there is no property tax assessment for proportional occupancy. The estimated annual cost of Conversion from the Commercial to the Residential tax rate (Schedule 29) would be \$320.*

Note: this level of exemption is the same as that provided to the Cultural Federation of Nova Scotia, an umbrella organization serving the arts.

38. Centre for Diverse Visible Cultures, Room 213, 2786 Agricola Street, Halifax - New Application 2008-2009

The Centre for Diverse Visible Cultures is a registered non-profit society that provides language instruction and support services primarily to immigrants and ethnocultural communities of interest. The centre leases 898 sq.ft in the Bloomfield Centre that will be assessed at the Commercial tax rate (~\$1,796). *Staff recommend defer to 2009-2010. As of April 1, 2008, there is no tax assessment for the tenants' proportional occupancy. The estimated annual cost of a Conversion from the Commercial to Residential tax rate (Schedule 29) would be \$1,170.*

Note: the application is incomplete and would be declined assistance on that basis.

SOCIAL SUPPORTS

39. Independent Living Resource Centre, Rooms 210/212/214, 2786 Agricola Street, Halifax - New Applicant 2008-2009

ILRC is a registered non-profit society that provides advocacy, information, and educational services that promote independent living for persons with a disability. Revenues are primarily from government contracts, the Canadian Association of Independent Living Centres, and grants. The centre leases 2,232 sq.ft in the Bloomfield Centre that will be assessed at the Commercial tax rate (~\$6,472.80). *Staff recommend defer to 2009-2010. As of April 1, 2008, there is no property tax assessment for the tenants' proportional occupancy. The estimated annual cost of a Conversion from the Commercial to Residential tax rate (Schedule 29) would be \$4,210.*

40. Canadian Mental Health Association: Halifax Branch, Rooms 216/114, 2786 Agricola Street, Halifax - New Applicant 2008-2009

CMHA is a federally registered Canadian charity that promotes mental health and recovery through advocacy, education, and support services. The association is dependent upon core funding from the United Way supplemented by grants and fundraising. The association leases 726 sq.ft (~\$2,105) for office space of which a portion is sub-let to People First (Room 216) and 1,433 sq.ft (\$4,155) for the *Sharing & Caring Club* (Room 114) in the Bloomfield Centre that will be assessed at the Commercial tax rate. *Staff recommend defer to 2009-2010. s of April 1, 2008, there is no property tax assessment for the proportional occupancy. Staff recommend a Conversion from the Commercial to the Residential tax rate (Schedule 29) for 726 sq.ft (Room 216) at a cost of \$1,168.86 and a partial tax exemption at 75% of the Residential tax rate (Schedule 27) for 1,433 sq.ft (Room 114) for a combined estimated cost of \$3,693.56, for a combined total cost of \$4,860.*

41. Safe Harbour Metropolitan Church, Room 108, 2786 Agricola Street, Halifax - New Applicant 2008-2009

The Safe Harbour Metropolitan Church is a federally registered Canadian charity that serves predominantly, but not exclusively, the gay and lesbian community. The church is self-supporting through congregational offerings, donations and fundraising. An outreach program of the church is the Manna For Health Food Bank which plays a distinct role in assisting homebound, the chronically ill, or those subject to harassment. The church leases 50 sq.ft (~\$150) in the Bloomfield Centre for a community outreach program called *Manna for Health*, a food bank for persons with chronic illnesses or special dietary needs. The space will be assessed at the Commercial tax rate. *Staff recommend defer to 2009-2010. The estimated annual cost of full tax exemption (Schedule 26) is \$150.*

42. Dartmouth Work Activity Society, 15 Poseidon Court, Dartmouth - New Applicant 2008-2009

The Dartmouth Work Activity Society is a federally registered charity that helps adults overcome barriers to employment. The society receives core funding from the Nova Scotia Department of Community Services, Service Canada, and Corrections Canada supplemented by project-specific grant eg. the United Way and literacy programs. In 2007, the organization purchased land from the provincial government to build their own workshop. Construction is complete and the new building occupied as of November, 2007. The property is assessed at the Commercial rate (\$5,848). A conversion from the Commercial to Residential tax rate was requested. *Staff recommend defer to 2009-2010. The estimated annual cost of a Conversion from the Commercial to Residential tax rate (Schedule 29) would be \$3,790.*

43. Abilities Foundation of Nova Scotia, 3670 Kempt Road, Halifax - New Application 2008-2009

The Abilities Foundation is a registered Canadian charity that provides programs and services to persons with physical disabilities. The property is owned by Granville Developments Inc and assessed at the Commercial tax rate (\$28,752). The association has a 10-year lease for ~8,050 sq.ft and the proportional share of taxes is estimated to be 62% ~\$17,826. *Staff recommend defer to 2009-2010. Note: the applicant is not the owner of the property and is not billed by HRM. If eligible, the estimated annual cost of a Conversion from the Commercial to Residential tax rate (Schedule 29) would be \$11,580.*

By-law T-200:

Deferred and New Applications 2008-2009

Committee Report

-15-

September 8, 2008

44. YWCA, 1233-1239 Barrington Street, Halifax - New Application 2008-2009

The YWCA was incorporated under an Act of the Nova Scotia Legislature (1897) and is also a federally registered Canadian charity. The organization provides recreational and social services to women. The property is owned by Maxwell Properties Limited and assessed at the Commercial tax rate (\$161,826.09). The association has a 20-year lease for 5,863 sq.ft interior space for a daycare and administrative office and 2,547 sq.ft exterior space for a playground associated with the daycare. The tenants' proportional share of tax is estimated to be 20% ~\$32,365.

Under the Act to Incorporate the Women's Christian Association of Halifax (1897) property owned by the association was not assessed for real property tax. However, this legislation appears not to have been applied to leased premises. *Staff recommend defer to 2009-2010. Note: the applicant is not the owner of the property and is not billed by HRM. If eligible, the estimated annual cost of a Conversion from the Commercial to Residential tax rate (Schedule 29) would be \$21,580.*

HEALTH

45. Canadian Cancer Society: Nova Scotia Division, 1188 Wellington Street, Halifax - Late/New Applicant 2008-2009

In October, 2007, the Canadian Cancer Society purchased the property located at 1188 Wellington Street for the purpose of expansion. The society did not make application to the program for the addition of this property by the deadline November 30, 2007. The current tax exemption applied to 5826 South Street, Halifax, is not transferable. Presently, the property is assessed at the Residential rate (\$7,718) but the dwelling has been demolished and new construction will significantly increase the assessment value. *Staff recommend defer to 2009-2010 program. Presently, the 5826 South Street, Halifax receives 50% exemption at the Residential tax rate (Schedule 28); using this level of exemption and the 2008 assessment value the estimated annual cost would be \$3,860.*

BUSINESS DEVELOPMENT

46. Preston Area Board of Trade, 1900 Highway #7, East Preston - New Application 2008-2009

The Preston Area Board of Trade promotes business development and leases office space to non-profit and for-profit tenants. The property is assessed at the Commercial tax rate (\$7,869). *Staff recommend decline: the application is incomplete, society status defaulted in 2006, and the account is in arrears. If eligible, the estimated annual cost of a Conversion from the Commercial to Residential tax rate (Schedule 29) would be \$5,010.*